

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 46 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE R.BALIA.

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF WEALTH-TAX

Versus

SUMMAIR SPORTS CLUB

Appearance:

MR BHARAT J. SHELAT, instructed by
MR MANISH R BHATT for Petitioner
MR D.A. MEHTA, MR.R.K. PATEL AND MR. B.D. KARIA
for MR KC PATEL for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE R.BALIA.

Date of decision: 06/02/97

ORAL JUDGEMENT (Per R.K.Abichandani,J.)

The Income Tax Appellate Tribunal, Ahmedabad has referred the following question for the opinion of this

Court under Section 27(1) of the Wealth Tax Act, 1957:-

"Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the assessee club was not liable to be assessed to Wealth Tax as Association of Persons under the Wealth Tax Act, 1957?"

Following the decision in assessee's own case in Wealth Tax Reference No. 25/86, decided on 17th August, 1987, in which reliance was placed on the decision of this Court, reported in 123 ITR 395, the question referred to us is answered in the affirmative in favour of the assessee and against the revenue. The reference stands disposed of accordingly with no order as to costs.
